

EXHIBIT D

Declaration of Patti E. Pope in Support of Response of
Northern Indiana Public Service Company to Liquidating Trust's Thirty-First
Omnibus Objection to Claims (Disallowance of Certain Invalid Claims)

(Attached)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

IN RE:

CIRCUIT CITY STORES, INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-35653-KRH

(Jointly Administered)

**DECLARATION OF PATTI E. POPE IN SUPPORT OF RESPONSE
OF NORTHERN INDIANA PUBLIC SERVICE COMPANY TO
LIQUIDATING TRUST'S THIRTY-FIRST OMNIBUS OBJECTION
TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

I, Patti E. Pope, declare as follows:

1. I am over eighteen (18) years of age.
2. I make this declaration based on my own personal knowledge, and would, if called as a witness, testify competently to each fact set forth herein.
3. I am the Manager of Revenue Recovery at Northern Indiana Public Service Company ("NIPSCO"), with its principal place of business at 801 East 86th Avenue, Merrillville, Indiana 46410.
4. I have reviewed NIPSCO's books and records with respect to the accounts of Circuit City Stores, Inc. and its related debtors and debtors-in-possession (collectively, the "Debtors").
5. Prior to the Debtors' bankruptcy filings, certain of the Debtors maintained six accounts with NIPSCO for the supply of gas and electricity. The Debtors' pre-petition accounts were identified as account numbers: (a) 547-840-001; (b) 012-384-006; (c) 078-446-007; (d) 246-031-002; (e) 570-781-007; and (f) 936-700-005 (collectively, the "Pre-Petition

Accounts”). As of November 10, 2008 (the “Petition Date”), the aggregate account balance on the Pre-Petition Accounts was \$15,866.07.

6. After NIPSCO received notice of the Debtors’ bankruptcy cases, it promptly closed the Pre-Petition Accounts and opened five post-petition accounts for the Debtors retroactive to the Petition Date. The Debtors’ post-petition accounts were identified as account numbers: (a) 148-294-007; (b) 511-294-000; (c) 901-294-009; (d) 701-294-009; and (e) 733-294-006 (collectively, the “Post-Petition Accounts”). All charges incurred by the Debtors after the Petition Date were billed to the Post-Petition Accounts, and all payments received from the Debtors after the Petition Date were applied to the Post-Petition Accounts. True and correct copies of the financial activity statements for the Post-Petition Accounts are attached to the *Response of Northern Indiana Public Service Company to Liquidating Trust’s Thirty-First Omnibus Objection to Claims (Disallowance of Certain Invalid Claims)* (the “Response”) as Exhibit A.

7. On or about December 23, 2008, the Debtors made cash deposits in the amounts of \$10,877.00 and \$8,795.00 (together, the “Deposits”), which were deposited into two deposit customer accounts with account numbers ending in 006-6 and 003-3 (together, the “Deposit Accounts”), respectively. True and correct copies of the financial activity statements for the Deposit Accounts are attached to the Response as Exhibit B.

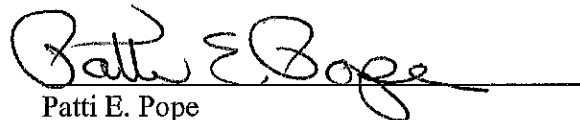
8. On or about March 19, 2009 and April 6, 2009, the Deposits were transferred from the Deposit Accounts to certain of the Post-Petition Accounts and applied to the unpaid balances thereof. Neither of the Deposits nor any portion thereof was applied to reduce the unpaid balance of the Pre-Petition Accounts.

9. After service on the Post-Petition Accounts was discontinued and final bills were issued, an aggregate credit balance of \$1,849.37 existed in the Post-Petition Accounts. On October 1, 2009, NIPSCO issued a refund check to the Debtors in the amount of the credit balance. Neither the credit balance nor any portion thereof was applied to reduce the unpaid balance of the Pre-Petition Accounts. A redacted copy of the refund check is attached to the Response as Exhibit C.

10. NIPSCO currently is not holding any pending deposits for the accounts of the Debtors and, by virtue of the refund check, the overpayment on the Post-Petition Accounts has been reconciled.

11. Based upon my review of the Debtors' account records, the amount asserted by NIPSCO in Claim No. 1543 accurately reflects the aggregate unpaid balance of the Pre-Petition Accounts.

On this 3rd day of May, 2012, I declare under penalty of perjury that the contents of the foregoing declaration are, to the best of my ability and knowledge, true and correct.

A handwritten signature in black ink, appearing to read "Patti E. Pope", is written over a horizontal line.

Patti E. Pope
Manager of Revenue Recovery
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Merrillville, Indiana 46410
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